

13. (i) Any person who has paid the tax for the whole half-year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade or calling of office or appointment has been given to the President of the Municipal Council and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

(ii) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him.

14. Failure to furnish the information or furnishing information which is untrue, required by Rules 7, 8, 10 and 11 and 12 shall be punishable with fine which may extend to Rs. 50.

SCHEDULE III.

(Section 59, Clause x). Tax on Arts, Professions, Trades and Callings.

Class I.

Every person holding any office or appointment, public or private or employed in any capacity, whose pay, salary or pension amounts to Rs. 2,000 a month or upwards and every person falling under any of the following denominations, whose income is estimated to amount to Rs. 2,000 a month or upwards:—

(1) Carrying on business as a Company	...	...	...
(2) Abkari Renters, Wholesale and Retail Traders and Manufacturers of every kind, Contractors, and Commission Agents.	...	...	...
(3) Bankers, Money-lenders, Money-changers and Pawn-brokers	...	...	...
(4) Editors and Proprietors of Newspaper	...	...	...
(5) Dubashes, Under-writers, Brokers and Dealers in Securities, Shares or Bills of Exchange.	...	...	...
(6) Practising Barristers, Advocates, High Court Vakils, Solicitors Attorneys, Pleaders and Law Agents.	...	...	...
(7) Practising Medical Practitioners of all kinds including <i>Hakims</i> and <i>Vaidyas</i> .	...	...	...
(8) Dentists and Veterinary Surgeon	...	...	Yearly.
(9) Architects and Civil Engineers	...	...	Rs.
(10) Owners and Farmers of Markets and Toll-farmers	...	...	100
(11) Keepers of Hotels, Lodging-houses, Boarding-houses or Billiard-saloons.	...	...	...
(12) Builders and Surveyors	...	...	...
(13) Owners of Mills, Warehouses, Printing Presses, Oil Presses, Cotton Presses, and other Presses and Factories of all kinds.	...	...	...
(14) Professional Artists, Photographers, Actors, Owners or Managers of Circus or Theatrical Companies, Musicians and Dancers.	...	...	...
(15) Dealers in Animals or Vehicles, and owners or Keepers of Livery Stables or Hackney Carriages.	...	...	...
(16) Artizans	...	...	...

Class II.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 1,500 a month or upwards	...	...	Rs.
...	...	...	75

Class III.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 1,000 a month or upwards	...	...	...
...	...	...	50

Class IV.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 500 a month or upwards	...	...	...
...	...	...	25

Class V.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 300 a month or upwards.	...	...	...
...	...	...	12

Class VI.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 200 a month or upwards	...	...	...
...	...	...	8

Class VII.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 100 a month or upwards ... 4

Class VIII.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 50 a month or upwards ... 2

Class IX.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 30 a month or upwards ... 1

NOTE.—The above classification is subject to the following provisions, namely:—

Provision 1.—No owner of a Cotton Press shall be placed in any class below Class IV.

Provision 2.—No wholesale Trader, Ship-owner, Banker, Dubash, Barrister, Advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill Owner or Factory Owner shall be placed in any class V.

Provision 3.—No Abkari renter (other than a mere liquor shop-keeper) Editor or Proprietor of a Newspaper, Under-writer, Broker or other Dealer in Securities, Shares or Bills of Exchange, and no First Grade Pleader, Medical Practitioner (other than a Hakim or Vaidyan), Dentist or Veterinary Surgeon shall be placed in any class below class VI.

Provision 4.—No Boat Owner, Auctioneer, Money-lender, Second Grade Pleader, Vakil, Law Agent, Owner or Farmer of a Market, Toll-farmer, Keeper of a Hotel, Lodging-house, Boarding-house or Billiard-saloon, and no Builder, Surveyor or Owner of a Warehouse or Press (other than a Cotton Press or Oil-Press) shall be placed in any class below Class VII.

TIPTUR TOWN MUNICIPALITY.

True return furnished by.....under the bye-law framed by the Town Municipal Council, Tiptur, under Section 48 (j) of the Mysore Municipal Regulation as to his liability to profession tax for the year.....

Name and address of party	Nature of profession, art, trade or calling followed or office or appointment held	Date from which profession, etc., is followed, etc.	Monthly income		Remarks
			Included in the last return	During the current year	
1	2	3	4	5	6

Signature of Party.

Profession tax assessment list.

Division

Serial No.	Name of party	Assessment No. in previous year		Occupation	Address	Monthly or annual income or other basis of assessment.	New assessment			Remarks
		Number	Amount				Class	Amount	Number	
1	2	3	4	5	6	7	8	9	10	11
			Rs. a. p.			Rs. a. p.		Rs. a. p.		

H. C. SURBA RAO,
President.